

Form F-66 (IA-2) (6-11-2014)				
STATE OF IOWA 2014 FINANCIAL REPORT FISCAL YEAR ENDED JUNE 30, 2014 CITY OF LEON, IOWA DUE: December 1, 2014		16202700600000 CITY OF LEON 104 W 1ST STREET LEON, IA 50144 <i>(Please correct any error in name, address, and ZIP Code)</i>		
WHEN COMPLETED, PLEASE RETURN TO	Mary Mosiman, CPA Auditor of State State Capitol Building Des Moines, IA 50319-0004	NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.		
ALL FUNDS				
Item description	Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources				
Taxes levied on property	443,765		443,765	441,812
Less: Uncollected property taxes-levy year	0		0	0
Net current property taxes	443,765		443,765	441,812
Delinquent property taxes	0		0	0
TIF revenues	0		0	0
Other city taxes	123,900	0	123,900	139,816
Licenses and permits	19,013	0	19,013	4,870
Use of money and property	20,753	774	21,527	4,550
Intergovernmental	279,191	958,971	1,238,162	1,215,244
Charges for fees and service	17,997	1,378,682	1,396,679	1,398,782
Special assessments	1,819	0	1,819	1,775
Miscellaneous	35,860	0	35,860	35,690
Other financing sources	285,884	391,211	677,095	722,018
Total revenues and other sources	1,228,182	2,729,638	3,957,820	3,964,557
Expenditures and Other Financing Uses				
Public safety	273,516	0	273,516	278,177
Public works	321,413	0	321,413	337,074
Health and social services	0	0	0	0
Culture and recreation	178,734	0	178,734	184,538
Community and economic development	0	0	0	0
General government	78,936	0	78,936	87,002
Debt service	43,916	0	43,916	45,129
Capital projects	266,806	0	266,806	267,282
Total governmental activities expenditures	1,163,321	0	1,163,321	1,199,202
Business type activities	0	2,485,284	2,485,284	2,618,558
Total ALL expenditures	1,163,321	2,485,284	3,648,605	3,817,760
Other financing uses, including transfers out	18,602	380,597	399,199	441,047
Total ALL expenditures/And other financing uses	1,181,923	2,865,881	4,047,804	4,258,807
Excess revenues and other sources over (Under) Expenditures/And other financing uses	46,259	-136,243	-89,984	-294,250
Beginning fund balance July 1, 2013	868,806	1,183,869	2,052,675	3,684,090
Ending fund balance June 30, 2014	915,065	1,047,626	1,962,691	3,389,840
Note - These balances do not include \$ 0 held in non-budgeted internal service funds; \$ 0 held in Pension Trust Funds; \$ 0 held in Private Purpose Trust funds and \$ 0 held in agency funds which were not budgeted and are not available for city operations.				
Indebtedness at June 30, 2014	Amount - Omit cents	Indebtedness at June 30, 2014	Amount - Omit cents	
General obligation debt	\$ 115,410	Other long-term debt	\$ 0	
Revenue debt	\$ 3,365,260	Short-term debt	\$ 0	
TIF Revenue debt	\$ 0			
		General obligation debt limit	\$ 2,534,550	
CERTIFICATION				
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF				
Signature of city clerk		Date Published/Posted	Mark (x) one <input checked="" type="checkbox"/> Date Published <input type="checkbox"/> Date Posted	
		09/17/2014		
Printed name of city clerk	Telephone	Area Code	Number	Extension
ANGELA J. BLADES	→	641	446-6221	
Signature of Mayor or other City official (Name and Title)			Date signed	
			9/12/2014	
PLEASE PUBLISH THIS PAGE ONLY				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2014			CITY OF LEON			<div><input type="checkbox"/> GAAP</div> <div><input checked="" type="checkbox"/> NON-GAAP = CASH BASIS</div> <div>Indicate by entering an X in the appropriate box on this sheet ONLY</div>					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
1	Section A - TAXES											1
2	Taxes levied on property	264,388	136,521		42,856	0	0	443,765			443,765	2
3	Less: Uncollected property taxes - Levy year	0	0		0	0	0	0			0	3
4	Net current property taxes	264,388	136,521		42,856	0	0	443,765		T01	443,765	4
5	Delinquent property taxes	0	0		0	0	0	0		T01	0	5
6	Total property tax	264,388	136,521		42,856	0	0	443,765			443,765	6
7	TIF revenues			0				0		T01	0	7
	Other city taxes											
8	Utility tax replacement excise taxes	14,120	7,369	0	2,317	0	0	23,806		T15	23,806	8
9	Utility franchise tax (Chapter 364.2, Code of Iowa)	0	0	0	0	0	0	0	0	T15	0	9
10	Parimutuel wager tax	0	0	0	0	0	0	0	0	C30	0	10
11	Gaming wager tax	0	0	0	0	0	0	0	0	C30	0	11
12	Mobile home tax	0	0	0	0	0	0	0	0	T19	0	12
13	Hotel/motel tax	0	0	0	0	0	0	0	0	T19	0	13
14	Other local option taxes	0	100,094	0	0	0	0	100,094	0	T09	100,094	14
15	TOTAL OTHER CITY TAXES	14,120	107,463	0	2,317	0	0	123,900	0		123,900	15
16	Section B - LICENSES AND PERMITS	19,013	0	0	0	0	0	19,013	0	T29	19,013	16
17	Section C - USE OF MONEY AND PROPERTY											17
18	Interest	516	387	0	15	2	6	926	774	U20	1,700	18
19	Rents and royalties	5,251	0	0	0	0	0	5,251	0	U40	5,251	19
20	Other miscellaneous use of money and property	14,576	0	0	0	0	0	14,576	0	U20	14,576	20
21		0	0	0	0	0	0	0	0		0	21
22	TOTAL USE OF MONEY AND PROPERTY	20,343	387	0	15	2	6	20,753	774		21,527	22
23												23
24	Section D - INTERGOVERNMENTAL											24
25												25
26	Federal grants and reimbursements											26
27	Federal grants	12,407	0	0	0	0	0	12,407	650,065	B89	662,472	27
28	Community development block grants	0	0	0	0	0	0	0	308,906	B50	308,906	28
29	Housing and urban development	0	0	0	0	0	0	0	0	B50	0	29
30	Public assistance grants	0	0	0	0	0	0	0	0	B79	0	30
31	Payment in lieu of taxes	0	0	0	0	0	0	0	0	B30	0	31
32		0	0	0	0	0	0	0	0		0	32
33	Total Federal grants and reimbursements	12,407	0	0	0	0	0	12,407	958,971		971,378	33
34												34
35												35
36												36
37												37
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39												39
40												40

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF LEON			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
41	Section D - INTERGOVERNMENTAL - Continued											41
42												42
43	State shared revenues											43
44	Road use taxes		197,411					197,411		C46	197,411	44
45												45
46												46
47												47
48	Other state grants and reimbursements											48
49	State grants	0	0	0	0	0	0	0	0	C89	0	49
50	Iowa Department of Transportation	9,540	0	0	0	0	0	9,540	0	C89	9,540	50
51	Iowa Department of Natural Resources	0	0	0	0	0	0	0	0	C89	0	51
52	Iowa Department of Economic Development	0	0	0	0	0	0	0	0	C89	0	52
53	CEBA grants	0	0	0	0	0	0	0	0	C89	0	53
54		0	0	0	0	0	0	0	0	C89	0	54
55		0	0	0	0	0	0	0	0		0	55
56		0	0	0	0	0	0	0	0		0	56
57		0	0	0	0	0	0	0	0		0	57
58		0	0	0	0	0	0	0	0		0	58
59		0	0	0	0	0	0	0	0		0	59
60	Total state	9,540	197,411	0	0	0	0	206,951	0		206,951	60
61												61
62	Local grants and reimbursements											62
63	County contributions	4,284	0	0	0	0	0	4,284	0		4,284	63
64	Library service	6,236	0	0	0	0	0	6,236	0	D89	6,236	64
65	Township contributions	24,913	0	0	0	0	0	24,913	0	D89	24,913	65
66	Fire/EMT service	0	0	0	0	0	0	0	0	D89	0	66
67	SCICF Grant-Fire Slide-In Unit	2,500	0	0	0	0	0	2,500	0	D89	2,500	67
68	Masonic Park Project-Various Funding Sources		21,900	0	0	0	0	21,900	0		21,900	68
69		0	0	0	0	0	0	0	0		0	69
70	Total local grants and reimbursements	37,933	21,900	0	0	0	0	59,833	0		59,833	70
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	59,880	219,311	0	0	0	0	279,191	958,971		1,238,162	71
72	Section E - CHARGES FOR FEES AND SERVICE											72
73	Water	0	0	0	0	0	0	0	574,756	A91	574,756	73
74	Sewer	0	0	0	0	0	0	0	511,104	A8Ø	511,104	74
75	Electric	0	0	0	0	0	0	0	0	A92	0	75
76	Gas	0	0	0	0	0	0	0	0	A93	0	76
77	Parking	0	0	0	0	0	0	0	0	A6Ø	0	77
78	Airport	0	0	0	0	0	0	0	0	AØ1	0	78
79	Landfill/garbage	0	0	0	0	0	0	0	292,822	A81	292,822	79
80	Hospital	0	0	0	0	0	0	0	0	A36	0	80

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF LEON			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81
82	Transit	0	0	0	0	0	0	0	0	A94	0	82
83	Cable TV	0	0	0	0	0	0	0	0	T15	0	83
84	Internet	0	0	0	0	0	0	0	0	A03	0	84
85	Telephone	0	0	0	0	0	0	0	0	A03	0	85
86	Housing authority	0	0	0	0	0	0	0	0	A50	0	86
87	Storm water	0	0	0	0	0	0	0	0	A80	0	87
88	Other:											88
89	Nursing home	0	0	0	0	0	0	0	0	A89	0	89
90	Police service fees	155	0	0	0	0	0	155	0	A89	155	90
91	Prisoner care	0	0	0	0	0	0	0	0	A89	0	91
92	Fire service charges	0	0	0	0	0	0	0	0	A89	0	92
93	Ambulance charges	0	0	0	0	0	0	0	0	A89	0	93
94	Sidewalk street repair charges	0	0	0	0	0	0	0	0	A44	0	94
95	Housing and urban renewal charges	0	0	0	0	0	0	0	0	A50	0	95
96	River port and terminal fees	0	0	0	0	0	0	0	0	A87	0	96
97	Public scales	0	0	0	0	0	0	0	0	A89	0	97
98	Cemetery charges	0	0	0	0	0	0	0	0	A03	0	98
99	Library charges	0	0	0	0	0	0	0	0	A89	0	99
100	Park, recreation, and cultural charges	17,842	0	0	0	0	0	17,842	0	A61	17,842	100
101	Animal control charges	0	0	0	0	0	0	0	0	A89	0	101
102	Other charges - Specify	0	0	0	0	0	0	0	0		0	102
103		0	0	0	0	0	0	0	0		0	103
104	TOTAL CHARGES FOR SERVICE	17,997	0	0	0	0	0	17,997	1,378,682		1,396,679	104
105												105
106	Section F - SPECIAL ASSESSMENTS	1,819	0	0	0	0	0	1,819	0	U01	1,819	106
107	Section G - MISCELLANEOUS											107
108	Contributions	1,565	12,009	0	0	0	0	13,574	0	U99	13,574	108
109	Deposits and sales/fuel tax refunds	0	0	0	0	0	0	0	0	U99	0	109
110	Sale of property and merchandise	6,383	0	0	0	0	0	6,383	0	U11	6,383	110
111	Fines	9,824	0	0	0	0	0	9,824	0	U30	9,824	111
112	Internal service charges	0	0	0	0	0	0	0	0	NR	0	112
113	Other miscellaneous - Specify	0	0	0	0	0	0	0	0		0	113
114	Sale of property-Vehicles/Alley/Lot	5,740	0	0	0	0	0	5,740	0		5,740	114
115	Perpetual Care		0	0	0	0	339	339	0		339	115
116			0	0	0	0	0	0	0		0	116
117			0	0	0	0	0	0	0		0	117
118			0	0	0	0	0	0	0		0	118
119		0	0	0	0	0	0	0	0		0	119
120	TOTAL MISCELLANEOUS	23,512	12,009	0	0	0	339	35,860	0		35,860	120

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2014 -- Continued	CITY OF LEON					<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	421,072	475,691	0	45,188	2	345	942,298	2,338,427		3,280,725	121
122												122
123	Section H - OTHER FINANCING SOURCES											123
124	Proceeds of capital asset sales	0	0	0	0	0	0	0	0	NR	0	124
125	Proceeds of long-term debt (Excluding TIF internal borrowing)	0	0	0	0	108,000	0	108,000	169,896	NR	277,896	125
126	Proceeds of anticipatory warrants or other short-term debt	0	0	0	0	0	0	0	0	A89	0	126
127	Regular transfers in and interfund loans	17,361	1,241		0	159,282	0	177,884	221,315		399,199	127
128	Internal TIF loans and transfers in	0	0	0	0	0	0	0			0	128
129		0	0	0	0	0	0	0	0		0	129
130		0	0	0	0	0	0	0	0		0	130
131	TOTAL OTHER FINANCING SOURCES	17,361	1,241	0	0	267,282	0	285,884	391,211		677,095	131
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	438,433	476,932	0	45,188	267,284	345	1,228,182	2,729,638		3,957,820	132
133												133
134	Beginning fund balance July 1, 2013	348,792	437,019	0	15,639	2,291	65,065	868,806	1,183,869		2,052,675	134
135												135
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	787,225	913,951	0	60,827	269,575	65,410	2,096,988	3,913,507		6,010,495	136
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Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014			CITY OF LEON			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
1	Section A — PUBLIC SAFETY											1
2	Police department/Crime prevention — Current operation	151,669	81,967	0	0	0	0	233,636		E62	233,636	2
3	Purchase of land and equipment	0	0	0	0	0	0	0		G62	0	3
4	Construction	0	0	0	0	0	0	0		F62	0	4
5	Jail — Current operation	0	0	0	0	0	0	0		E04	0	5
6	Purchase of land and equipment	0	0	0	0	0	0	0		G04	0	6
7	Construction	0	0	0	0	0	0	0		F04	0	7
8	Emergency management — Current operation	0	0	0	0	0	0	0		E89	0	8
9	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	9
10	Flood control — Current operation	0	0	0	0	0	0	0		E59	0	10
11	Purchase of land and equipment	0	0	0	0	0	0	0		G59	0	11
12	Construction	0	0	0	0	0	0	0		F59	0	12
13	Fire department — Current operation	37,279	2,244	0	0	0	0	39,523		E24	39,523	13
14	Purchase of land and equipment	0	0	0	0	0	0	0		G24	0	14
15	Construction	0	0	0	0	0	0	0		F24	0	15
16	Ambulance — Current operation	0	0	0	0	0	0	0		E32	0	16
17	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	17
18	Building inspections — Current operation	0	0	0	0	0	0	0		E66	0	18
19	Purchase of land and equipment	0	0	0	0	0	0	0		G66	0	19
20	Construction	0	0	0	0	0	0	0		F66	0	20
21	Miscellaneous protective services — Current operation	0	0	0	0	0	0	0		E66	0	21
22	Purchase of land and equipment	0	0	0	0	0	0	0		G66	0	22
23	Construction	0	0	0	0	0	0	0		F66	0	23
24	Animal control — Current operation	357	0	0	0	0	0	357		E32	357	24
25	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	25
26	Construction	0	0	0	0	0	0	0		F32	0	26
27	Other public safety — Current operation	0	0	0	0	0	0	0		E89	0	27
28	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	28
29		0	0	0	0	0	0	0			0	29
30		0	0	0	0	0	0	0			0	30
31		0	0	0	0	0	0	0			0	31
32		0	0	0	0	0	0	0			0	32
33		0	0	0	0	0	0	0			0	33
34		0	0	0	0	0	0	0			0	34
35		0	0	0	0	0	0	0			0	35
36		0	0	0	0	0	0	0			0	36
37		0	0	0	0	0	0	0			0	37
38		0	0	0	0	0	0	0			0	38
39		0	0	0	0	0	0	0			0	39
40	TOTAL PUBLIC SAFETY	189,305	84,211	0	0	0	0	273,516			273,516	40

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued				CITY OF LEON			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS				
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
41	Section B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation	16,058	266,068	0	0	0	0	282,126		E44	282,126	42
43	Purchase of land and equipment	0	0	0	0	0	0	0		G44	0	43
44	Construction	0	0	0	0	0	0	0		F44	0	44
45	Parking meter and off-street — Current operation	0	0	0	0	0	0	0		E60	0	45
46	Purchase of land and equipment	0	0	0	0	0	0	0		G60	0	46
47	Construction	0	0	0	0	0	0	0		F60	0	47
48	Street lighting — Current operation	0	39,287	0	0	0	0	39,287		E44	39,287	48
49	Traffic control safety — Current operation	0	0	0	0	0	0	0		E44	0	49
50	Purchase of land and equipment	0	0	0	0	0	0	0		G44	0	50
51	Construction	0	0	0	0	0	0	0		F44	0	51
52	Snow removal — Current operation	0	0	0	0	0	0	0		E44	0	52
53	Purchase of land and equipment	0	0	0	0	0	0	0		G44	0	53
54	Highway engineering — Current operation	0	0	0	0	0	0	0		E44	0	54
55	Purchase of land and equipment	0	0	0	0	0	0	0		G44	0	55
56	Construction	0	0	0	0	0	0	0		F44	0	56
57	Street cleaning — Current operation	0	0	0	0	0	0	0		E81	0	57
58	Purchase of land and equipment	0	0	0	0	0	0	0		G81	0	58
59	Airport (if not an enterprise) — Current operation	0	0	0	0	0	0	0		E01	0	59
60	Purchase of land and equipment	0	0	0	0	0	0	0		G01	0	60
61	Construction	0	0	0	0	0	0	0		F01	0	61
62	Garbage (if not an enterprise) — Current operation	0	0	0	0	0	0	0		E81	0	62
63	Purchase of land and equipment	0	0	0	0	0	0	0		G81	0	63
64	Construction	0	0	0	0	0	0	0		F81	0	64
65	Other public works — Current operation	0	0	0	0	0	0	0		E89	0	65
66	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	66
67	Construction	0	0	0	0	0	0	0		F89	0	67
68		0	0	0	0	0	0	0			0	68
69		0	0	0	0	0	0	0			0	69
70		0	0	0	0	0	0	0			0	70
71		0	0	0	0	0	0	0			0	71
72		0	0	0	0	0	0	0			0	72
73		0	0	0	0	0	0	0			0	73
74		0	0	0	0	0	0	0			0	74
75		0	0	0	0	0	0	0			0	75
76		0	0	0	0	0	0	0			0	76
77		0	0	0	0	0	0	0			0	77
78		0	0	0	0	0	0	0			0	78
79		0	0	0	0	0	0	0			0	79
80	TOTAL PUBLIC WORKS	16,058	305,355	0	0	0	0	321,413			321,413	80

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF LEON			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation	0	0	0	0	0	0	0		E79	0	82
83	Purchase of land and equipment	0	0	0	0	0	0	0		G79	0	83
84	City hospital — Current operation	0	0	0	0	0	0	0		E36	0	84
85	Purchase of land and equipment	0	0	0	0	0	0	0		G36	0	85
86	Construction	0	0	0	0	0	0	0		F36	0	86
87	Payments to private hospitals — Current operation	0	0	0	0	0	0	0		E36	0	87
88	Health regulation and inspections — Current operation	0	0	0	0	0	0	0		E32	0	88
89	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	89
90	Construction	0	0	0	0	0	0	0		F32	0	90
91	Water, air, and mosquito control — Current operation	0	0	0	0	0	0	0		E32	0	91
92	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	92
93	Construction	0	0	0	0	0	0	0		F32	0	93
94	Community mental health — Current operation	0	0	0	0	0	0	0		E32	0	94
95	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	95
96	Construction	0	0	0	0	0	0	0		F32	0	96
97	Other health and social services — Current operation	0	0	0	0	0	0	0		E79	0	97
98	Purchase of land and equipment	0	0	0	0	0	0	0		G79	0	98
99	Construction	0	0	0	0	0	0	0		F79	0	99
100		0	0	0	0	0	0	0			0	100
101		0	0	0	0	0	0	0			0	101
102		0	0	0	0	0	0	0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	0	0	0	0	0	0	0			0	103
104												104
105												105
106												106
107												107
108												108
109												109
110												110
111												111
112												112
113												113
114												114
115												115
116												116
117												117
118												118
119												119
120												120

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF LEON			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
121	Section D — CULTURE AND RECREATION											121
122	Library services — Current operation	83,704	9,173	0	0	0	0	92,877		E52	92,877	122
123	Purchase of land and equipment	0	0	0	0	0	0	0		G52	0	123
124	Construction	0	0	0	0	0	0	0		F52	0	124
125	Museum, band, theater — Current operation	0	0	0	0	0	0	0		E61	0	125
126	Purchase of land and equipment	0	0	0	0	0	0	0		G61	0	126
127	Parks — Current operation	46,792	1,932	0	0	0	0	48,724		E61	48,724	127
128	Purchase of land and equipment	0	0	0	0	0	0	0		G61	0	128
129	Construction	0	0	0	0	0	0	0		F61	0	129
130	Recreation — Current operation	0	0	0	0	0	0	0		E61	0	130
131	Purchase of land and equipment	0	0	0	0	0	0	0		G61	0	131
132	Construction	0	0	0	0	0	0	0		F61	0	132
133	Cemetery — Current operation	23,053	0	0	0	0	0	23,053		E03	23,053	133
134	Purchase of land and equipment	0	0	0	0	0	0	0		G03	0	134
135	Community center, zoo, marina, and auditorium	14,080	0	0	0	0	0	14,080		E61	14,080	135
136	Other culture and recreation	0	0	0	0	0	0	0		E61	0	136
137	Purchase of land and equipment	0	0	0	0	0	0	0		G61	0	137
138	Construction	0	0	0	0	0	0	0		F61	0	138
139	TOTAL CULTURE AND RECREATION	167,629	11,105	0	0	0	0	178,734			178,734	139
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140
141	Community beautification — Current operation	0	0	0	0	0	0	0		E89	0	141
142	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	142
143	Economic development — Current operation	0	0	0	0	0	0	0		E89	0	143
144	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	144
145	Housing and urban renewal — Current operation	0	0	0	0	0	0	0		E50	0	145
146	Purchase of land and equipment	0	0	0	0	0	0	0		G50	0	146
147	Construction	0	0	0	0	0	0	0		F50	0	147
148	Planning and zoning — Current operation	0	0	0	0	0	0	0		E29	0	148
149	Purchase of land and equipment	0	0	0	0	0	0	0		G29	0	149
150	Other community and economic development — Current operation	0	0	0	0	0	0	0		E89	0	150
151	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	151
152	Construction	0	0	0	0	0	0	0		F89	0	152
153	TIF Rebates	0	0	0	0	0	0	0		E89	0	153
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	0	0	0	0	0	0	0			0	154
155	TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"											155
156												156
157												157
158												158

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF LEON			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
159	Section F — GENERAL GOVERNMENT											159
160	Mayor, council and city manager — Current operation	0	0	8,971	378	0	0	9,349		E29	9,349	160
161	Purchase of land and equipment	0	0	0	0	0	0	0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	0	0	9,487	4,124	0	0	13,611		E23	13,611	162
163	Purchase of land and equipment	0	0	0	0	0	0	0		G23	0	163
164	Elections — Current operation	0	0	331	0	0	0	331		E89	331	164
165	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	165
166	Legal services and city attorney — Current operation	0	0	8,573	0	0	0	8,573		E25	8,573	166
167	Purchase of land and equipment	0	0	0	0	0	0	0		G25	0	167
168	City hall and general buildings — Current operation	0	0	7,164	0	0	0	7,164		E31	7,164	168
169	Purchase of land and equipment	0	0	0	0	0	0	0		G31	0	169
170	Construction	0	0	0	0	0	0	0		F31	0	170
171	Tort liability — Current operation	0	0	39,908	0	0	0	39,908		E89	39,908	171
172	Other general government — Current operation	0	0	0	0	0	0	0		E89	0	172
173	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	173
174		0	0	0	0	0	0	0			0	174
175		0	0	0	0	0	0	0			0	175
176	TOTAL GENERAL GOVERNMENT	0	0	74,434	4,502	0	0	78,936			78,936	176
177	Section G — DEBT SERVICE	0	0	0	43,916	0	0	43,916			43,916	177
178		0	0	0	0	0	0	0			0	178
179		0	0	0	0	0	0	0			0	179
180		0	0	0	0	0	0	0			0	180
181		0	0	0	0	0	0	0			0	181
182	TOTAL DEBT SERVICE	0	0	0	43,916	0	0	43,916			43,916	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183
184	Patrol Vehicles/Packer/Tipper Cans	0	0	0	0	266,806	0	266,806			266,806	184
185		0	0	0	0	0	0	0			0	185
186		0	0	0	0	0	0	0			0	186
187	Subtotal Regular Capital Projects	0	0	0	0	266,806	0	266,806			266,806	187
188	— TIF CAPITAL PROJECTS — Specify										0	188
189		0	0	0	0	0	0	0			0	189
190		0	0	0	0	0	0	0			0	190
191		0	0	0	0	0	0	0			0	191
192	Subtotal TIF Capital Projects	0	0	0	0	0	0	0			0	192
193	TOTAL CAPITAL PROJECTS	0	0	0	0	266,806	0	266,806			266,806	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	372,992	400,671	74,434	48,418	266,806	0	1,163,321			1,163,321	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF LEON			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS							
Line No.	Item description	General (a)	Special revenue (b)	TIF Special revenue (c)	Debt service (d)	Capital projects (e)	Permanent Fund (f)	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.		
197	Section I — BUSINESS TYPE ACTIVITIES											197		
198	Water — Current operation										575,216	E91	575,216	198
199	Purchase of land and equipment										0	G91	0	199
200	Construction										0	F91	0	200
201	Sewer and sewage disposal — Current operation										1,627,047	E80	1,627,047	201
202	Purchase of land and equipment										0	G80	0	202
203	Construction										0	F80	0	203
204	Electric — Current operation										0	E92	0	204
205	Purchase of land and equipment										0	G92	0	205
206	Construction										0	F92	0	206
207	Gas Utility — Current operation										0	E93	0	207
208	Purchase of land and equipment										0	G93	0	208
209	Construction										0	F93	0	209
210	Parking — Current operation										0	E60	0	210
211	Purchase of land and equipment										0	G60	0	211
212	Construction										0	F60	0	212
213	Airport — Current operation										0	E01	0	213
214	Purchase of land and equipment										0	G01	0	214
215	Construction										0	F01	0	215
216	Landfill/Garbage — Current operation										283,021	E81	283,021	216
217	Purchase of land and equipment										0	G81	0	217
218	Construction										0	F81	0	218
219	Hospital — Current operation										0	E36	0	219
220	Purchase of land and equipment										0	G36	0	220
221	Construction										0	F36	0	221
222	Transit — Current operation										0	E94	0	222
223	Purchase of land and equipment										0	G94	0	223
224	Construction										0	F94	0	224
225	Cable TV, telephone, Internet — Current operation										0	E03	0	225
226	Purchase of land and equipment										0	G03	0	226
227	Housing authority — Current operation										0	E50	0	227
228	Purchase of land and equipment										0	G50	0	228
229	Construction										0	F50	0	229
230	Storm water — Current operation										0	E80	0	230
231	Purchase of land and equipment										0	G80	0	231
232	Construction										0	F80	0	232
233														233
234														234
235														235
236														236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued	CITY OF LEON					<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
237	Section I — BUSINESS TYPE ACTIVITIES — Cont.											237
238	Other business type — Current operation								0	E89	0	238
239	Purchase of land and equipment								0	G89	0	239
240	Construction								0	F89	0	240
241												241
242	Enterprise Debt Service								0		0	242
243	Enterprise Capital Projects								0		0	243
244	Enterprise TIF Capital Projects								0		0	244
245	Internal service funds — <i>Specify</i>											245
246									0		0	246
247									0		0	247
248									0		0	248
249									0		0	249
250									0		0	250
251	TOTAL BUSINESS TYPE ACTIVITIES								2,485,284		2,485,284	251
252												252
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	372,992	400,671	74,434	48,418	266,806	0	1,163,321	2,485,284		3,648,605	253
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		254
255	Regular transfers out	0	18,602		0	0	0	18,602	380,597		399,199	255
256	Internal TIF loans/repayments and transfers out	0	0	0	0	0	0	0	0		0	256
257		0	0	0	0	0	0	0	0		0	257
258	TOTAL OTHER FINANCING USES	0	18,602	0	0	0	0	18,602	380,597		399,199	258
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	372,992	419,273	74,434	48,418	266,806	0	1,181,923	2,865,881		4,047,804	259
260												260
261	Ending fund balance June 30, 2014:											261
262	Governmental:											262
263	Nonspendable	0	0	0	0	0	0	0			0	263
264	Restricted	0	0	0	0	0	0	0			0	264
265	Committed	0	0	0	0	0	0	0			0	265
266	Assigned	0	0	0	0	0	0	0			0	266
267	Unassigned	0	0	0	0	0	0	0			0	267
268	Total Governmental	0	0	0	0	0	0	0			0	268
269	Proprietary								1,047,626		1,047,626	269
270	Total ending fund balance June 30, 2014	414,233	494,678	-74,434	12,409	2,769	65,410	915,065	1,047,626		1,962,691	270
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	787,225	913,951	0	60,827	269,575	65,410	2,096,988	3,913,507		6,010,495	271
272												272

Part III

INTERGOVERNMENTAL EXPENDITURES

CITY OF LEON

Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. *Enter amount, omit cents.*

Purpose	Amount paid to other local governments	Purpose	Amount paid to State
Correction.....	M05 \$ 0	Highways.....	L44 \$ 0
Health.....	M32 0	All other.....	L89 \$ 0
Highways.....	M44 0		
Transit subsidies.....	M94 0		
Libraries.....	M52 1,318		
Police protection.....	M62 0		
Sewerage.....	M80 0		
Sanitation.....	M81 0		
All other.....	M89 \$ 24,162		

Part IV

SALARIES AND WAGES

Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.

	Amount - Omit cents
Total salaries and wages paid.....	200 \$ 595,284

Part V	DEBT OUTSTANDING, ISSUED, AND RETIRED											
A. Long-term debt												
Purpose	Debt outstanding JULY 1, 2013 (a)	Debt during the fiscal year			Debt Outstanding JUNE 30, 2014						Interest paid this year (h)	
		Issued (b)	Retired (c)		General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)				
1. Water utility	19U \$ 597,000	29U \$ 0	39U \$ 42,000		49U \$ 0	49U \$ 0	49U \$ 555,000	49U \$ 0			I91 \$ 17,910	
2. Sewer utility	19U 2,362,062	29U 154,896	39U 54,958		49U 0	49U 0	49U 2,462,000	49U 0			I89 73,688	
3. Electric utility	19U 0	29U 0	39U 0		49U 0	49U 0	49U 0				I92 0	
4. Gas utility	19U 0	29U 0	39U 0		49U 0	49U 0	49U 0				I93 0	
5. Transit-bus	19U 0	29U 0	39U 0		49U 0	49U 0	49U 0				I94 0	
6. Industrial Revenue	19T 0	24T 0	34T 0			44T 0	44T 0				I89 0	
7. Mortgage revenue	19T 0	24T 0	34T 0			44T 0	44T 0				I89 0	
8. TIF revenue	19U 0	29U 0	39U 0		49U 0	49U 0	49U 0	49U 0			I89 0	
9. Other-Specify Swr Interim Fin	19U 338,000	29U 15,000	39U 353,000		49U 0	49U 0	49U 0	49U 0			I89 4,185	
10. Sewer utility-USDA Loan	19U 0	29U 353,000	39U 4,740		49U 0	49U 0	49U 348,260	49U 0			I89 6,210	
11. Debt Service-Motrgrd Equip	19U 54,480	29U 0	39U 27,888		49U 28,592	49U 0	49U 0	49U 0			I89 1,240	
12. Debt Service-Pckr/Pat Equip	19U 0	29U 108,000	39U 21,182		49U 86,818	49U 0	49U 0	49U 0			I89 1,924	
13.	19U 0	29U 0	39U 0		49U 0	49U 0	49U 0	49U 0			I89 0	
14.	19U 0	29U 0	39U 0		49U 0	49U 0	49U 0	49U 0			I89 0	
Total long-term debt	3,351,542	630,896	503,768		115,410	0	3,365,260	0			105,157	
B. Short-term debt	Amount - Omit cents											
Outstanding as of JULY 1, 2013					61V \$	0						
Outstanding as of JUNE 30, 2014					64V \$	0						

Part VI

DEBT LIMITATION FOR GENERAL OBLIGATION BONDS

Click to visit DOM Valuation WEBSITE. 100% VAL BY INDIVIDUAL LEVY AUTHORITY

Actual valuation -- January 1, 2012

	Amount - Omit cents
\$ 50,691,008	x .05 = \$ 2,534,550

Part VII		CASH AND INVESTMENT ASSETS AS OF										JUNE 30, 2014	
Type of asset	Amount - Omit cents												
	Bond and interest funds (a)		Bond construction funds (b)		Pension/retirement funds (c)		all other funds funds (d)		Total (e)				
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude <i>value of real property</i> .	W01		W31		W61								
	\$		\$										
		0		0	0	1,962,691			1,962,691				
REMARKS										V98			